

## Memorandum

To: J. McCamman  
Chief Deputy Director

Date: April 1, 2009

From: Brian A. Kwake  
**Department of Fish and Game**

Audit Control Number  
**WA-08-04**

Subject: Diamond Valley Voyager Card Review

On July 2, 2008, the Department of Fish and Game's (DFG) Business Management Branch (BMB) notified the DFG Audits Branch (AB) of suspected unauthorized usage of Voyager gas card number [REDACTED]. The Voyager card was issued to the Region 6, Diamond Valley facility. During the preliminary review, we disclosed the area was responsible for four Voyager gas cards. The other three cards were numbers [REDACTED], [REDACTED], and [REDACTED]. Accordingly, we extended our review to include all four Voyager gas cards. This management memorandum details the results of our review. The review covered Voyager card transactions for the period January 1, 2008 through August 5, 2008 for Voyager gas cards numbered [REDACTED], [REDACTED], [REDACTED], and [REDACTED].

### Summary of Findings

The AB concluded there was sufficient evidence to suggest \$2,634.70 in unsupported Voyager card usage. Voyager card [REDACTED] had \$1,414.65 in unsupported usage, Voyager card [REDACTED] had \$728.37 in unsupported usage, Voyager card 003803 had \$296.98 in unsupported usage, and Voyager card [REDACTED] had \$194.70 in unsupported usage. However, the evidential supporting documentation was not sufficiently reliable to identify the unsupported usage to a specific individual. It appears that employees fabricated the dates of vehicle usage to coincide with the mileage of the vehicles in order to circumvent the DFG's policy. For example, mileage logs were filled out after the fact at the end of the month to coincide with the actual mileage on the odometer of the vehicle instead of completed at the end of each day's usage as State policy and procedures require. In-addition, the dates of the mileage logs did not match the time sheets of the employees.

On July 15, 2008, the AB contacted the California Highway Patrol (CHP) Inland Division and the CHP began a criminal investigation. The CHP investigation ended on March 18, 2009, with the arrest of former DFG employee, [REDACTED]. [REDACTED] was booked by the CHP and charged with violations of Penal Code Sections 484(a) Forgery, 487(a) Grand Theft over \$400, and 496(a) Receiving Stolen Property.

## **Background**

On July 2, 2008, the DFG's BMB notified DFG's - AB of suspected unauthorized usage of Voyager gas card number [REDACTED]. The Voyager card was issued to the Region 6, Diamond Valley facility.

The AB received a spreadsheet of transaction detail related to Voyager card [REDACTED] for the period April 1, 2008 through July 1, 2008 from the BMB and copies of the mileage logs the Voyager card was assigned. Preliminary review showed extensive weekend usage of the Voyager card in Riverside county that also included diesel purchases, and the daily mileage logs the gas card was assigned did not tie to the usage. Accordingly, there appeared to be unauthorized usage of the Voyager gas card number [REDACTED] assigned to the Diamond Valley facility. The AB decided to perform further substantive testing.

To determine the extent of the unauthorized Voyager card usage the AB conducted the following procedures:

- Obtained card numbers for all Voyager Cards assigned to the Diamond Valley facility. There are three other cards assigned to the facility, number [REDACTED], [REDACTED], and [REDACTED].
- Obtained Voyager Card usage from BMB from January 1, 2008 thru August 5, 2008 and checked for unauthorized usage.
- Requested a list of Diamond Valley facility personnel, travel expense data, and timesheets. Compared travel expense claims to suspected unauthorized Voyager card usage to determine if there is any correlation.
- Contacted the Region 6 Administrative Officer III to obtain information from the official personnel files, monthly expense forms, and copies of all Voyager card receipts.
- Requested the actual vehicle usage logs in order to compare to Voyager card usage and check for anomalies.
- Interviewed the Administrative Officer III relative to the Voyager card review process and if the transactions for this card were valid.
- Contacted CHP Officer [REDACTED] of the Valley Division for further operational procedures. The AB was instructed to obtain all information requested then contact Sgt, [REDACTED] of the Inland Division for further procedures and possible arrest.

Review of the transaction detail related to the Voyager card [REDACTED] for the period January 1, 2008 through July 3, 2008 showed extensive daily usage of the Voyager card in Riverside county, as well as weekends, and the daily mileage logs the gas card was assigned did not tie to the usage. In-addition, there were four diesel charges and a repair charge. Accordingly, there appeared to be unauthorized usage of the Voyager gas card number [REDACTED] assigned to the Diamond Valley facility.

Review of the transaction detail related to the Voyager card [REDACTED] for the period January 1, 2008 through July 3, 2008 showed extensive usage of the Voyager card in Riverside county on the weekends, and the daily mileage logs the gas card was assigned did not tie to

the usage. Accordingly, there appeared to be unauthorized usage of the Voyager gas card number [REDACTED] assigned to the Diamond Valley facility.

Review of the transaction detail related to the Voyager card [REDACTED] for the period January 1, 2008 through July 3, 2008 showed usage of the Voyager card in Riverside county, on one weekend and a service charge, and the daily mileage logs the gas card was assigned did not tie to the usage. Accordingly, there appeared to be unauthorized usage of the Voyager gas card number [REDACTED] assigned to the Diamond Valley facility.

Review of the transaction detail related to the Voyager card [REDACTED] for the period January 1, 2008 through July 3, 2008 showed weekend and holiday usage of the Voyager card in Riverside county, and the daily mileage logs the gas card was assigned did not tie to the usage. Accordingly, there appeared to be unauthorized usage of the Voyager gas card number [REDACTED] assigned to the Diamond Valley facility.

On July 15, 2008, the AB contacted CHP Inland Division. The CHP requested that the AB forward all Voyager statements, e-mails received to date, monthly travel logs for all vehicles and time sheets for all employees at the Diamond Valley facility, for the CHP to begin their investigation. The CHP also requested the names, birthdates, driver license numbers, and social security numbers for all employees at the Diamond Valley facility. During the CHP investigation, the AB was requested to forward updated Voyager statements through August 5, 2008 and to determine if there is additional unauthorized usage.

On July 15, July 30, and August 12, 2008, the AB forwarded updated Voyager card transactions to the CHP as requested. There was no additional unauthorized usage of the Voyager cards. The last updated Voyager card transaction was through August 5, 2008.

### **Audit Objectives**

The objectives of the assignment were to determine:

- If the Voyager Card usage was in fact unauthorized;
- If the usage was unauthorized, who was the responsible individual(s); and
- The total unauthorized usage amount.

### **Audit Scope**

The scope of the audit consisted of Voyager card transactions for Voyager card numbers [REDACTED], [REDACTED], [REDACTED], and [REDACTED] for the period January 1, 2008 through August 5, 2008.

### **Results of Review**

The total unsupported usage was \$2,634.70 for the period of January 1, 2008 through August 5, 2008. Voyager card number [REDACTED] had \$1,414.65 of unsupported usage, Voyager card number [REDACTED] had \$728.37 of unsupported usage, Voyager card number [REDACTED] had \$296.98 of unsupported usage, and Voyager card number [REDACTED] had \$194.70 of unsupported usage. Mileage logs were filled out after the fact at the end of the month to coincide with the mileage on the odometer of the vehicle instead of completed at the end of each day's usage as State policy and procedures require.

The CHP investigation ended on March 18, 2009, with the arrest of former DFG employee [REDACTED]. He was booked by the CHP and charged with violations of Penal Code Sections 484(a) Forgery, 487(a) Grand Theft over \$400, and 496(a) Receiving Stolen Property.

### **Recommendations**

DFG should continue development and updating the formal, written policies and procedures for Voyager card usage. The BMB should contact the Diamond Valley facility management to emphasize the importance to comply with the Voyager fuel card and vehicle mileage log documentation requirements. To ensure the Voyager card transactions are valid, we recommend DFG provide the actual monthly Voyager card statements to the respective supervisors/managers for review, approval, and confirmation to actual fuel receipts. Any suspected unauthorized usage, or missing cards, should be reported immediately to the BMB.

Should you have any questions, please contact me, or Meredith Taylor of my staff, at (916) 445-3778.

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